

1 Bill No. XX

Ordinance No. ____

2
3 Harrisburg City Council
4 Ordinance
5 **NO. Session of 2009**
6

7 **Moved by**

– November , 2009

8
9 **An Ordinance** amending the Codified Ordinances of the City of Harrisburg, Title V,
10 Licensing and Taxation, Part V, Real Estate Taxes, Chapter 5-501, Property Tax, by establishing
11 for the year Two Thousand Ten (2010) a tax levy on land and improvements and providing for
12 the distribution of taxes levied and assessed and providing for a tax rebate for the difference
13 between the tax due and attributable to the year Two Thousand Ten (2010) tax levy over the tax
14 due and attributable to the year Two Thousand Six (2006) tax levy for qualifying senior citizens.
15

16 **WHEREAS**, Ordinance 26 of 2006 established the current tax rate levied and assessed
17 against all taxable land improvements thereon; and
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19 **WHEREAS**, The City of Harrisburg recognizes the severe economic plight of certain
20 senior citizens who are property owners with fixed incomes who are faced with rising costs of
21 living and constantly increasing tax and inflation burdens which threaten their homesteads and
22 self-sufficiency; and
23

24 **WHEREAS**, The City of Harrisburg considers it to be a matter of sound public policy to
25 make special provision for property tax rebates to that class of senior citizens who are real
26 property taxpayers and whose household income is within the poverty guidelines as determined
27 by the United States Department of Health and Human Services; and
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29 **WHEREAS**, The City of Harrisburg wishes to provide property tax rebates to that class
30 of senior citizens who qualify for same.
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32 **NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF**
33 **HARRISBURG, AND IT IS HEREBY ENACTED BY AUTHORITY OF THE SAME**, as
34 follows:
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36 Section 5-501 of the Codified Ordinance is deleted in its entirety and replaced as follows:
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38 **SECTION 1. 5-501.1 TAX LEVEY ON LAND**
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40 There is hereby levied and assessed against all land within the City of Harrisburg, which
41 is taxable for City purposes, exclusive of buildings and site improvements located thereon, if

any, and upon all persons owning said land, a tax at the rate of Twenty-Eight and Sixty-Seven Hundredths Mills (.02867) per dollar for the fiscal year 2010. For purposes of computing said tax, the valuation of said land as taken from other books and records of the Dauphin County Assessor of Taxes shall be used. Said tax amounts to Two Dollars and Eighty-Six and Seven Tenths Cents (\$2.867) on each \$100.00 of assessed value.

SECTION 2. 5-501.2 TAX LEVY ON BUILDING AND IMPROVEMENTS

There is hereby levied and assessed against all buildings and site improvements, whether residential, commercial or otherwise, within the City of Harrisburg, which are taxable for the City purposes, exclusive of the land on which such buildings and site improvements are located and upon all persons owning such buildings and site improvements, a tax at the rate of Four and Seventy-eight Hundredths Mills (.00478) per dollar for fiscal year 2010. For purposes of computing said tax, the valuation of said buildings and site improvements as taken from the books and records of the Dauphin County Tax Assessment Office shall be used. Said tax amounts to Forty-Seven and Eight Tenths Cents (\$.478) on each \$100.00 of assessed value.

SECTION 3. 5-501.3 TAX DISTRIBUTION

The tax levied and assessed pursuant to Sections 5-501.1 and 5-501.2 is amended to read as follows:

(a) For General Revenue, One and Three Hundred Twenty-Five Thousandths Mills (.001325) or Thirteen and Twenty-Five Hundredths Cents (\$.1325) on each \$100.00 of assessed value.

(b) For payment of Debt Service, i.e., payment on bonded indebtedness, Six and Three Hundred Seventy-Five Thousandths Mills (.006375) or Sixty-Three and Seventy-Five Hundredths Cents (\$.6375) on each \$100.00 of assessed value.

(c) For a contribution to the Dauphin County Library System, Thirty-One Thousandths of One Mill (.000031) or Thirty-One Hundredths of One Cent (\$.0031) on each \$100.00 of assessed value.

(d) For a contribution for recreation purposes, One and Four Hundred Ninety-Three Thousandths Mills (.001493) or Fourteen and Ninety-Three Hundredths Cents (\$.1493) on each \$100.00 of assessed value.

(e) For a contribution for pension purposes, Eight Hundred and One Thousandths Mills (.000801) or Eight and One Hundredth Cents (\$.0801) on each \$100.00 of assessed value.

SECTION 4. 5-501.6 SENIOR CITIZEN PROPERTY TAX REBATE

(a) Definitions:

87 (1) Assessed Value: The taxable value of property as determined by the Dauphin
88 County Board of Property Assessment, Appeals and Review.
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90 (2) Eligible Taxpayer: An owner and occupant of a principal residence in the City
91 of Harrisburg who is:
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93 a. A single person sixty-five (65) years of age or older during a calendar year
94 in which the City of Harrisburg real property taxes are due and assessed; or
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96 b. Married persons in either of the following situations:
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98 1. Both spouses are the deeded owners and either one or both are sixty-
99 five (65) years of age or older during a calendar year in which the City of Harrisburg real
100 property taxes are due and assessed; or
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102 2. One spouse is the deeded owner and that spouse is sixty-five (65) or
103 older during a calendar year in which the City of Harrisburg real property taxes are due and
104 assessed.
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106 (3) Household Income. All income received by an eligible taxpayer during a calendar
107 year.
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109 (4) Income. All income from whatever source derived, including but not limited to,
110 salaries, wages, bonuses, commissions, income from self-employment, alimony, support money,
111 cash public assistance and relief, the gross amount of any pensions or annuities including
112 railroad retirement benefits, all benefits received under the Federal Social Security Act (except
113 Medicare benefits), all benefits received under state unemployment insurance laws and veterans'
114 disability payments, all interest received from the federal or any state government, or any
115 instrumentality or political subdivision thereof, realized capital gains, rentals, workers
116 compensation and the gross amount of loss of time insurance benefits, life insurance benefits
117 and proceeds (except the first five thousand dollars (\$5,000.00) of the total of death benefit
118 payment), and gifts of cash or property (other than transfers by gift between members of a
119 household) in excess of a total value of three hundred dollars (\$300.00), but shall not include
120 surplus food or other relief in kind supplied by a government agency or property tax or rent
121 rebate or inflation dividend.
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123 (5) Person. A natural person.
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125 (6) Poverty Guidelines. The gross amount of income based on size of household as
126 determined by the United States Department of Health and Human Services to determine the
127 amount of Americans living in poverty and to determine financial eligibility for certain
128 programs.
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130 (7) Principal Residence. The dwelling house of the eligible taxpayer including the
131 principal house and lots used in connection therewith, which contribute to enjoyment, comfort
132 and convenience.

(8) Property Tax Rebate. The amount equal to the difference between the property tax due and attributable to the year Two Thousand Nine (2010) tax levy as indicated in Sections 5-501.1 and 5-501.2 of this Chapter and the Two Thousand Six (2006) tax levy indicated in Ordinance 26 of 2006.

(a) Participation in the Senior Citizen Property Tax Rebate Program

(1) Any eligible taxpayer paying property taxes in the City of Harrisburg whose total household income does not exceed the poverty guidelines may apply to the Office of the City Treasurer for a property tax rebate. For purposes of calculating total household income, the applicant shall use only fifty percent (50%) of applicable Social Security Benefits, SSI Benefits, and Railroad Retirement Benefits.

(2) In order to be eligible to participate in the Senior Citizen Property Tax Rebate Program, the applicant must meet the following conditions:

a. The applicant must be a single person sixty-five (65) years of age or older during the calendar year; or be married persons with both spouses being the deeded owners of the property and either or both spouses being sixty-five (65) years of age or older during the calendar year; or be married persons with one spouse being the deeded owner of the property and that spouse being sixty-five (65) years of age or older during the calendar year.

b. The property owned by the applicant must be the principal residence and domicile of the applicant.

c. The applicant's total household income must not exceed the poverty guidelines as determined by the United States Department of Health and Human Services for the tax year for which the rebate is sought.

d. The applicant must have remitted payment for the full amount of the year Two Thousand Ten (2010) tax levy prior to making application for the Senior Citizen Property Tax Rebate Program or the applicant must remit payment for the full amount of the year Two Thousand Ten (2010) tax levy at the time of making application for the Senior Citizen Property Tax Rebate Program. In either case, no rebate will be forthcoming until payment in full is received by the City and properly credited to the applicant's property tax account. Applicants paying the Two Thousand Ten (2010) property tax by installments as indicated in Section 5-501.4(b) of this Chapter shall not be eligible for the Senior Citizen Property Tax Rebate Program.

e. Any other criteria set by the City of Harrisburg or the Office of the City Treasurer reasonably necessary to effectuate this Ordinance.

(3). Applications for the Senior Citizen Property Tax Rebate Program must be completed in their entirety and received in the Office of the City Treasurer no later than 4:00 o'clock p.m. on Monday, May 31, 2010. Failure to submit completed applications before the indicated

178 deadline shall forfeit participation in the Senior Citizen Property Tax Rebate Program even if the
179 taxpayer would have otherwise qualified as an eligible taxpayer.

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181 (c) City Treasurer Duties.

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183 (1) The City Treasurer shall independently certify those applicants who are eligible
184 taxpayers and whose household income does not exceed the poverty guidelines for the tax year
185 for which a rebate is sought.

186
187 (2) The City Treasurer shall deny participation in the Senior Citizen Property Tax
188 Rebate Program to any applicant as to whom it is determined that a delinquency exists for any
189 City of Harrisburg tax, water charge, sewage charge, fees, or municipal claims.

190
191 (3) The City Treasurer shall have the authority to issue rules and regulations with
192 respect to the administration of the Senior Citizen Tax Rebate Program. Such rules and
193 regulations shall include, but not limited to, reasonable proof of household income, proof of
194 residence, proof of qualification for or receipt of a property rebate under the Property Tax and
195 Rent Rebate Program or the Taxpayer Relief Act or any other reasonable requirements and
196 conditions as may be necessary to operate the Senior Citizen Property Tax Rebate Program.

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198 **SECTION 5. DELEGATION**

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200 Appropriate City officials are authorized and directed to take such actions as are
201 necessary to effectuate this Ordinance.

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203 **SECTION 6. SEVERABILITY**

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205 If any provision, sentence, clause, section, or part of this ordinance or the application
206 thereof to any person or circumstance is for any reason found to be unconstitutional, illegal or
207 invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall
208 not effect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this
209 Ordinance. It is hereby declared as the intent of the Council of the City of Harrisburg that this
210 ordinance would have been adopted had such unconstitutional, illegal or invalid provision,
211 sentence, clause, section, or part not been included herein.

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213 **SECTION 7. REPEALER**

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215 All ordinances or parts of ordinances in conflict herewith be and the same are hereby
216 repealed.

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218 **SECTION 8. EFFECTIVE DATE**

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220 This ordinance shall take effect in accordance with the provisions of the law and shall
221 expire on December 31, 2010 unless extended by approval of City Council.

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225 Seconded by: _____

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228 Passed by Council: _____

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230 Signed by the Mayor: _____